

STATE BOARD OF EQUALIZATION PROPERTY TAXES DEPARTMENT

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## TO COUNTY ASSESSORS

## RIVERSIDE COUNTY SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY

A copy of the Riverside County Supplemental Assessment Practices Survey Report is enclosed for your information. The State Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The assessor was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained in the report. This report and the county assessor's response constitute the final survey report, which is distributed to the Governor, the Attorney General and the State Legislature; and to the county's Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this supplemental survey of the Riverside County Assessor's Office was conducted by County Property Tax Division (CPTD) during the week of August 7, 2000. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The survey process inherently requires the interruption of normal office work routines. We thank the Honorable Gary L. Orso, Riverside County Assessor, and his staff for their cooperation and patience during this supplemental assessment practices survey. These survey reports give the government officials in California charged with property tax administration the opportunity to exchange ideas for the mutual benefit of all participants and stakeholders. We encourage you to share your questions, comments, and/or suggestions for improvement with us.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson Deputy Director Property Taxes Department

RCJ:jm Enclosure